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CONSOLIDATED SEWAGE DRAINAGE DISTRICT NO. 2-A
OF VERMILION PARISH

FINANCIAL REPORT

December 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the House's House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/8/02

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BROUSSARD, POCHE, LEWIS & BREAU, L.L.P.

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ACCOUNTANT'S COMPILATION REPORT

The Board of Commissioners
 of the Consolidated Gravity Drainage
 District No. 2-A of Vermilion Parish
 Abbeville, Louisiana

We have compiled the accompanying general purpose financial statements of the Consolidated Gravity Drainage District No. 2-A of Vermilion Parish, a component unit of the Vermilion Parish Police Jury, as of and for the year ended September 30, 2001 and the supplementary schedule, as listed in the table of contents. These financial statements and supplementary schedule, which is presented only for supplementary analysis purposes, were compiled in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting information that is the representation of the client in the form of financial statements and supplementary schedule. We have not audited or reviewed the accompanying general purpose financial statements and the supplementary schedule and, accordingly, we do not express an opinion or any other form of assurance on them.

In accordance with the American Governmental Audit Guide and the provisions of state law, we have issued a report, dated March 20, 2002 on the results of our agreed-upon procedures.

Broussard, Poché, Lewis & Breaux, L.L.P.

Crowley, Louisiana
 March 20, 2002

Members of
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 for the Louisiana Certified Public Accountant

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**CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 3-A
VERMILION PARISH POLICE JURY**

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2020
See Account's Compilation Report**

	Governmental Fund Types		
	General Fund	Debt Service Fund	Capital Projects Fund
ASSETS			
Cash	\$ 11,889	\$ 42,112	\$ (18)
Investments, at cost	-	148,118	-
Receivables	144,151	68,992	-
Equipment	-	-	-
Amount available in debt service funds	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-
Total assets	\$ 166,040	\$ 259,222	\$ (18)
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable	\$ 4,817	-	-
Refundation from all-volunteer teams	4,146	1,809	-
Bonds payable	-	-	-
Other payable	116	-	-
Total liabilities	\$ 9,079	\$ 1,809	\$ -
FUND EQUITY			
Investment in general fund assets	\$ -	-	-
Fund balances:			
Reserved for debt service	\$ -	\$ 246,409	\$ -
Unreserved - undesignated	156,962	-	(18)
Total fund balances	\$ 156,962	\$ 246,409	\$ (18)
Total liabilities and fund equity	\$ 166,041	\$ 258,218	\$ (18)

See Notes to Financial Statements.

Account Groups		Total
General Fund Assets	General Long-Term Liabilities	(Information Only)
\$ -	\$ -	\$ 16,041
-	-	168,118
-	-	315,054
377,383	-	571,188
-	256,163	256,163
-	143,837	143,837
<u>\$ 377,383</u>	<u>\$ 400,000</u>	<u>\$ 1,071,071</u>

\$ -	\$ -	\$ 4,377
-	-	4,231
-	400,000	400,000
-	-	136
<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 410,378</u>

<u>\$ 377,383</u>	<u>\$ -</u>	<u>\$ 377,383</u>
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\$ -	\$ -	\$ 156,163
-	-	157,642

<u>\$ -</u>	<u>\$ -</u>	<u>\$ 408,805</u>
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<u>\$ 377,383</u>	<u>\$ 408,000</u>	<u>\$ 1,193,171</u>
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**CONSOLIDATED GRANTY DRAINAGE DISTRICT NO. 3-A
VERMILION PARISH POLICE JURY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
Year Ended December 31, 2004
See Auditor's Compliance Report**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Total (Minority) Funds</u>
Revenues:				
Taxes:				
Ad valorem taxes	\$ 128,193	\$ 69,869	\$ -	\$ 298,060
Intergovernmental:				
State revenue sharing	77,503	-	-	77,503
Other	1,853	19,708	767	19,328
Total revenues	<u>\$ 207,549</u>	<u>\$ 89,577</u>	<u>\$ 767</u>	<u>\$ 348,234</u>
Expenditures:				
Current:				
Public works:				
Salaries and related benefits	\$ 79,554	\$ -	\$ -	\$ 79,554
Compensation paid to board of commissioners	4,830	-	-	4,830
Accounting and legal	4,448	-	-	4,448
Insurance	42,880	-	-	42,880
Office	1,077	-	-	1,077
Materials and supplies	1,842	-	-	1,842
Repairs	5,567	-	-	5,567
Travelling maintenance	3,158	-	-	3,158
Fuel and oil	13,142	-	-	13,142
Pensions	4,146	1,869	-	6,015
Unallocated taxes	3,818	1,799	-	5,618
Miscellaneous	1,783	-	10	1,793
Rent	30,680	-	-	30,680
Debt service:				
Principal payments	-	36,800	-	36,800
Interest and fiscal charges	-	36,714	-	36,714
Total expenditures	<u>\$ 191,128</u>	<u>\$ 66,643</u>	<u>\$ 10</u>	<u>\$ 257,781</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (23,440)</u>	<u>\$ 19,116</u>	<u>\$ 757</u>	<u>\$ (15,534)</u>
Other financing sources (uses):				
Operating transfers in	\$ 45,851	\$ -	\$ -	\$ 45,851
Operating transfers out	-	-	(45,851)	(45,851)
Total other financing sources (uses)	<u>\$ 45,851</u>	<u>\$ -</u>	<u>\$ (45,851)</u>	<u>\$ -</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	<u>\$ 12,406</u>	<u>\$ 19,132</u>	<u>\$ (45,094)</u>	<u>\$ (23,554)</u>
Fund balances, beginning	<u>146,347</u>	<u>277,028</u>	<u>41,864</u>	<u>465,239</u>
Fund balances, ending	<u>\$ 158,753</u>	<u>\$ 296,160</u>	<u>\$ (3,230)</u>	<u>\$ 451,683</u>

See Notes to Financial Statements.

CONSOLIDATED GRANTY DRAINAGE DISTRICT NO. 2-A
VERMILION PARISH POLICE JURY

**COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL - ALL GOVERNMENTAL FUND TYPES**
Year Ended December 31, 2008
See Account's Compliance Report.

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Revenues:			
Taxes:			
Ad valorem taxes	\$ 114,834	\$ 108,097	\$ 23,409
Intergovernmental:			
State revenue sharing	10,055	17,631	7,544
Other	850	1,655	855
Total revenues	\$ 125,739	\$ 127,383	\$ 21,644
Expenditures:			
Current:			
Police works:			
Salaries and related benefits	\$ 71,637	\$ 74,154	\$ (2,517)
Compensation paid to board			
of commissioners	2,640	4,628	1,890
Arresting and legal	1,580	4,448	(3,148)
Insurance	42,696	42,598	(294)
Office	780	1,071	(371)
Materials and supplies	10,800	1,843	8,158
Repairs	10,800	5,587	4,413
Equipment maintenance	2,800	3,180	(1,150)
Fuel and oil	4,800	11,141	(7,141)
Payroll	-	4,945	(4,145)
Unallocated taxes	-	3,819	(3,819)
Interest/interest	2,400	1,765	715
Rent	18,500	30,000	(20,100)
Other services:			
Principal settlements	-	-	-
Interest and bond charges	-	-	-
Total expenditures	\$ 182,573	\$ 191,128	\$ (28,753)
Excess (deficiency) of revenues over expenditures	\$ 36,541	\$ (33,448)	\$ 3,181
Other financing sources (uses):			
Operating transfers in	\$ (15,800)	\$ 45,891	\$ 29,891
Operating transfers out	-	-	-
Total other financing sources (uses)	\$ (15,800)	\$ 45,891	\$ 29,891
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ 11,441	\$ 12,455	\$ 23,953
Fund balances, beginning	-	141,340	141,340
Fund balances, ending	\$ 11,441	\$ 153,652	\$ 165,189

See Notes to Financial Statements.

CONSOLIDATED CRAWFORD DRAINAGE DISTRICT NO. 2-A
VERMILION PARISH POLICE JURY

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

NOTE 1. Summary of Significant Accounting Policies

As provided by Louisiana Revised Statute 38:1738, the Drainage District is governed by five commissioners. These five commissioners are referred to as the Board of Commissioners and are appointed by the parish police jury. The Drainage District was created under the authority of Louisiana Revised Statute 38:1731-2402 and was established for the purpose of draining and reclaiming the undrained or partially undrained marsh, swamp, and overflowed lands in the district that must be leveed and pumped in order to be drained and reclaimed.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. All GASB governments are recognized as generally accepted accounting principles for state and local governments. The accompanying financial statements have been prepared in accordance with such principles.

A. Reporting Entity:

In conformance with GASB Codification Section 2100, the Drainage District is a component unit of the Vermilion Parish Police Jury, the governing body of the parish and the governmental body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the District and do not present information on the Police Jury, the general government services provided by that governmental unit, and other governmental units that comprise the governmental reporting entity.

B. Fund accounting:

The Drainage District uses funds to report on its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

General Fund:

The general fund is classified as a governmental fund. Governmental funds account for the District's general activities, including the collection and disbursement of specific or legally restricted monies. The General Fund is the general operating fund of the District and accounts for all financial resources except those required to be accounted for in other funds.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

Debt Service Fund:

The debt service fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest, and related costs.

Capital Projects Fund:

The capital projects fund is used to account for financial resources to be used for acquisition or construction of major capital projects.

6. General Fixed Assets and General Long-Term Obligations:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public works or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the governmental funds.

The two account groups are net funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

b. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied. The District's accounts are reported on the modified accrual basis of accounting using the following practices in recording revenues and expenditures:

Revenues:

Ad valorem taxes and state revenue sharing are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent by December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Expenditures:

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt which is recognized when due.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

E. Budget Practices:

The budgeted revenues and expenditures are based on current figures and past experience. They are discussed, approved, adopted, and amended as necessary by the Board of Commissioners at the regular monthly meetings. The budget is prepared on a basis consistent with generally accepted accounting principles. All appropriations lapse at year-end. The District does not use encumbrance accounting.

F. Cash and Investments:

For reporting purposes, cash and investments include cash, demand deposits, and certificates of deposit. Under state law, the consolidated Gretna Drainage District No. 3-A of Vermilion Parish may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. Further, the District may invest its time deposits or certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

At December 31, 2001, the District has cash (bank balances) totaling \$266,128 which is all in interest-bearing demand deposits or certificates of deposit. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2000, the District has \$288,874 in deposits (collective bank balances). These deposits are fully secured from risk by federal deposit insurance (GASB Category II) and \$145,871 of pledged securities (GASB Category II).

G. Pensions:

Employees of the Drainage District are covered under the Federal Insurance Contribution Act (social security). The employees and the District contribute equally to the system. Pension expenditures are shown with revenues and expenditures in the amount deducted from ad valorem taxes for sheriff and assessor plans, as provided by state law.

NOTES TO FINANCIAL STATEMENTS
See Accountant's Compilation Report

H. Vacation and Sick Leave

Full-time employees of the District with more than one year of service are allowed two weeks of vacation leave each year; full-time employees with one year's service or less are allowed one week of vacation leave each year. Sick leave is granted on an individual basis as the need arises. Vacation and sick leave may not be accumulated and carried into future years.

I. Total Columns On Financial Statements

The total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. The data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Material omissions have not been made in the aggregation of this data.

Note 2. Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Equipment</u>
Balance, December 31, 2000	\$425,428
Additions - 2001	-
Reductions - 2001	(48,232)
Balance, December 31, 2001	<u>\$377,196</u>

Note 3. Changes in General Long-Term Obligations

The following is a summary of the long-term obligation transactions for the year ended December 31, 2001:

	<u>Bonds</u>
	<u>(200)</u>
Long-term obligations payable at January 1, 2001	\$338,000
Additions	-
Reductions	(34,000)
Long-term obligations payable at December 31, 2001	<u>\$304,000</u>

NOTES TO FINANCIAL STATEMENTS
San Antonio's Compilation Report

Bonds of the Strategic District are comprised of the following individual issues:

Original issue of \$218,000 General Obligation Bonds dated December 1, 1988, retired in various annual installments, interest rate 7.0% to 11.0%, final maturity December 1, 2000	\$ 25,000
Original issue of \$448,000 Public Improvement Bonds dated May 3, 1990, retired in various annual installments, at various interest rates, final maturity April 1, 2017.	<u>383,882</u>
Total Bonds	<u>\$408,882</u>

The normal requirements to amortize all bonds and/or certifications outstanding at December 31, 2000, including interest of \$167,377 are as follows:

Year Ending	Principal	Interest	Total
2002	\$ 25,000	\$ 22,805	\$ 47,805
2003	30,000	29,829	59,829
2004	30,000	38,197	68,197
2005	34,000	48,548	82,548
2006	40,000	58,318	98,318
2007-2017	<u>238,000</u>	<u>13,588</u>	<u>251,588</u>
Total	<u>\$408,000</u>	<u>\$167,377</u>	<u>\$575,377</u>

Note B. Payables

The following is a summary of payables at December 31, 2001:

	General Fund	State
		Service Fund
Accrued interest	\$175,147	\$ 46,488
Payroll clearing	19,000	-
Other	<u>10,000</u>	<u>450</u>
	<u>\$194,147</u>	<u>\$ 46,938</u>

SUPPLEMENTARY INFORMATION

CONSOLIDATED GRAVITY DRAINAGE DISTRICT NO. 3-A
WHEELING PLAIN POLICE JURY

SCHEDULE OF COMPENSATION PAID TO BOARD OF COMMISSIONERS
Year Ended December 31, 2001
See Accountant's Compilation Report

Name

Fred Beebe	\$ 1,000
Barry Blakes	720
Thomas Leland	600
Richard Mark Belmont	600
Theodore Charles Steward	600
Total	<u>\$ 3,520</u>

The schedule of compensation paid to board members was prepared in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

The board members receive \$40 per diem for attendance at meetings of the board.



H. BROUSSARD, POCHE, LEWIS & BREAUX, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

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ACCOUNTANT'S COMPILATION REPORT ON APPLYING AGREE-UPON PROCEDURES

The Board of Commissioners
of the Consolidated Gravity Drainage
District No. 3-A of Vermilion Parish
Atchoula, Louisiana.

Our office:

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Opheim, LA
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David A. White, CPA
David L. Stewart, CPA
J. Charles Atkins, CPA
Kenneth E. Breaux, CPA
J. John Breaux, CPA
Stephen J. Leathers, CPA
Clay C. Robinson, CPA
David E. Brown, CPA
Gregory A. Higgins, CPA
Gregory A. Brown, CPA
J. Scott Salinas, CPA
David B. Williams, CPA
Michael Wynn, CPA
Wayne E. Smith, CPA
Thomas J. Hays, CPA
Wayne E. Smith, CPA
Wayne E. Smith, CPA

Our staff:

Anthony A. Brummett, CPA, FRM
David A. White, CPA, FRM
David E. Brown, CPA, FRM
David A. White, CPA, FRM
Gregory A. Lewis, CPA, FRM
Clifford J. Winkler, CPA, FRM
Robert L. King, CPA, FRM
Gregory E. Brummett, CPA, FRM
Christopher A. Hays, CPA, FRM
Michael W. Parker, CPA, FRM

We have performed the procedures included in the Louisiana government audit guide and enumerated below, which were agreed to by the management of Consolidated Gravity Drainage District No. 3-A of Vermilion Parish and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Consolidated Gravity Drainage District No. 3-A of Vermilion Parish compliance with certain laws and regulations during the year ended December 31, 2001 included in the accompanying Louisiana Auditors' Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000 or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2271-2281 (the public bid law).

There were not any expenditures made during the period for materials and supplies exceeding \$15,000. Nor were there any expenditures made during the period for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 43:1521-1524 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

**The Board of Commissioners
of the Consolidated Sewerage
District No. 2-6 of Vermilion Parish**

Management provided us with the required list of board members, but failed to include a list of immediate family members of each board member as defined by LSA-RI Statute-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in screen-open procedure (A) were also included on the listing obtained from management in screen-open procedure (B) as immediate family members.

Management provided us with the required list of board members, but failed to include a list of immediate family members as defined by the code of ethics, and a list of outside business interests of all board members and employees, as well as their immediate families.

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on December 14, 2000. No amendments were made to the budget during the year.

7. Compare the revenue and expenditures of the final budget to actual revenue and expenditures to determine if actual revenue or expenditures exceed budgeted amounts by more than 5%.

We compared the revenue and expenditures of the final budget to actual revenue and expenditures. Actual revenues did not fail to meet budgeted amounts by more than 5%. Actual expenditures exceeded budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select six disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and purpose.

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

**The Board of Commissioners
of the Consolidated Sewerage District
District No. 3-A of Vermilion Parish**

- (b) determine if payments were properly coded to the current fund and general ledger account; and

All six of the payments were properly coded to the current fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of the minutes of the Board meetings indicated that each of the six selected disbursements was approved by the Board.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LA-MS 42-1 through 42-13 (the open meetings law).

Consolidated Sewerage District No. 3-A of Vermilion Parish is only required to post a notice of each meeting and the accompanying agenda on the door of the District's office building. Management has asserted that such documents were properly posted.

Bank

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like instruments.

We examined copies of bank deposit slips for the period under examination and did not note any deposits which appeared to be proceeds of bank loans, bonds, or like instruments.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

A reading of the minutes of the District for the year did not reveal any such payments. We also inspected payroll records for the year and did not note any instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

Prior Comments and Recommendations

12. Review any prior year suggestions, recommendations, and/or comments and indicate the extent to which such matters have been resolved.

Our prior year report, dated May 8, 1991, included comments and unresolved matters addressed in the Summary Schedule of Prior Year Findings.

The Board of Commissioners
of the Consolidated Gravity Drainage
District No. 3-A of Vermilion Parish

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Consolidated Gravity Drainage District No. 3-A of Vermilion Parish and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Broussard, Piche, Lewis & Breaux LLP

Crowley, Louisiana
March 28, 2022

**LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)**

APRIL 11, 2009 (Date Transmitted)

Bressard, Poché, Lewis & Brown, L.L.P.
P.O. Box 201
Crowley, LA 70527-0201

In connection with your compilation of our financial statements as of (date) and for the year then ended, and as required by Louisiana Revised Statute 38:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2013, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes ☒ No ☐

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1995, under circumstances that would constitute a violation of LSA-RS 42:111B.

Yes ☒ No ☐

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 38:1301-14) or the budget requirements of LSA-RS 38:24.

Yes ☒ No ☐

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:21, and 44:35.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 53:453, and/or 38:52, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:13.

Yes ☒ No ☐

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VI, Section 8 of the 1874 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 38:1410.65-1410.69.

Yes ☒ No ☐




Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VI, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:106, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

	Secretary	4-11-02	Date
	Treasurer		Date
	President	4-11-02	Date

CONSOLIDATED GRANTY BUDGET DISTRICT NO. 2-A OF VERMILION PARISH

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

Year ended December 31, 2001

I. Internal Control and Compliance Material to the Financial Statements

Budgeting

Finding: The budget was not adopted in open meeting before the beginning of the fiscal year as required by the Local Government Budget Act (LSA-RS 38:1301-1314).

Cause: The District was unaware of changes to the Local Government Budget Act requiring them to adopt a budget. The District was exempted from those requirements in years past.

Correct status: During the year 2000, the District adopted the budget in open meeting before the beginning of the fiscal year as required by the Local Government Budget Act (LSA-RS 38:1301-1314).

II. Internal Control and Compliance Material to Federal Awards

The prior year's report did not discuss any findings relative to federal awards.

III. Management Letter

The prior year's report did not include a management letter.

CONSOLIDATED GRAYVITT DRAINAGE DISTRICT NO. 2-A WHEELER PARISH

MANAGEMENT'S CORRECTIVE ACTION PLAN
Year Ended December 31, 2001

Section I. Internal Control and Compliance Material to the Financial Statements

Budgeting/Compliance

Finding: During the year 2001, actual expenditures exceeded budgeted amounts by more than 5% and budget was not amended as required by the Local Government Budget Act (LSA-RS 29:1301-1301).

Cause: No amendments were made to the budget to meet the 5% rule.

Recommendation and Response: We recommend, and management agrees, that management monitor the budget more closely and present amendments to the Board for their approval as changed necessary.

Segregation of Duties

Finding: In reviewing the internal control over financing report, we noted that there was an inadequate segregation of duties.

Cause: Due to the limited number of personnel performing administrative functions, the same person writes checks, clears the mail, reconciles bank statements, and enter information into general ledger.

Recommendation and Response: We recommend that duties be segregated in a way as to facilitate an adequate segregation of duties. The Board has evaluated this inadequacy and has concluded that the District cannot afford to hire more administrative employees due the District's limited resources. The cost would exceed benefits.

Code of Ethics for Public Officials and Public Employees

Finding: Management failed to provide a list of immediate family members of each board member as defined by the code of ethics, and a list of outside interest of all board members and employees, as well as their immediate families.

Cause: Not all board members provided information regarding their immediate families and business interests.

Recommendation and Response: We recommend, and management agrees that management provide a list of immediate family members of each board member as defined by the code of ethics, and a list of outside interests of all board members and employees, as well as their immediate families.

Section II. Internal Control and Compliance Material to Federal Awards

The District did not receive any federal awards for the year ended December 31, 2001.

Section III. Management Letter

The District did not receive a management letter for the year ended December 31, 2001.

Responsible party: Holly Kucha, President